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**Designing the tools of the trade: How corporate social responsibility  
consultants and their tool-based practices created market shifts**

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Luc Brès is an Associate Professor in the Faculty of Business Administration at Laval University in Québec (Canada), where he is also the co-director of the Interdisciplinary Research Laboratory on Corporate Social Responsibility (LIRSE). His research focuses on corporate social responsibility (CSR) standards, tools, actors and market dynamics and sheds light on the socio-political dynamics at play in the socialization of markets. His work has been published in journals such as *Human Relations*, the *International Journal of Management Reviews*, the *Journal of Cleaner Production* and the *Journal of Business Ethics and Economics*. He has also received grants from Canadian federal (SSHRC) and provincial (FRQSC) governments.

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# **Designing the tools of the trade: How corporate social responsibility consultants and their tool-based practices created market shifts**

## **Abstract**

Combining insights from the sociology of markets and studies of consultants, this article examines the tool-based practices by which market actors enable the agencing of the supply and demand of the market in ways that shape market's trajectory. Building on 30 interviews and a rich set of secondary data, we provide an analysis of the development of a market for consultancy products and services for Corporate Social Responsibility (CSR) in the province of Quebec (Canada). We analytically induced six tool-based practices by which consultants contributed to the agencing of the market, and our results show how these practices collectively created market shifts. Our analysis offers new insights into the processes by which consultants' tool-based practices produce market shifts, embed environmental and social concerns within market mechanisms, and 'vascularize' markets.

## **Keywords**

Agencing, consultants, corporate social responsibility, economic sociology, sociological micro-CSR, tools, practice,

Organizational studies of markets have produced accounts of market construction that focus either on how calculative tools are involved in market making (Giamporcaro & Gond, 2016; Poon, 2009) or on how multiple actors' relational practices influence the competitive dynamics (Jarzabkowski & Bednarek, 2018) or social structure of markets (McKague, Zietsma, & Oliver, 2015). Although these studies have shown that both toolmaking (Callon, 1998; Fourcade, 2007) and organizational practices (Ahrne, Aspers, & Brunsson, 2015) play a role in market making, scholars have rarely cross-fertilized insights from these two streams of studies. As a result, relatively little is known about how organizations collectively shape the development of markets through toolmaking or mobilizing tools in practice.<sup>i</sup>

To begin this work, we combine insights from the sociology of markets with prior research on consultants. Central to our analysis is the concept of 'agencing', defined as the processes by which market entities are simultaneously being arranged and 'set in motion' – that is, provided with the 'agency' to operate and influence market dynamics (Cochoy, Trompette, & Araujo, 2016, p. 6). We regard consultants as 'market professionals' (Cochoy & Dubuisser-Quellier, 2000) who operate both as 'tool designers' (McKenna & Kipping, 2012) and as 'market builders', in agencing markets by mobilizing 'tools-in-use' (Bourgoin, 2015). We seek to investigate two questions: *how do market actors design and mobilize tools in practice for the purpose of agencing markets* and *how does the collective mobilization of tool-based practices create shifts in the market?*

To address these questions, we focused on the new market for Corporate Social Responsibility (CSR) consultancy in the province of Quebec (Canada). Building on 30 interviews with consultants and industry experts and secondary data about the CSR market and tools, we identified six tool-based practices by which different consultant organizations either designed or mobilized a variety of CSR-related tools ('CSR tools'). In our findings, we show how consultants employed these practices in agencing both the demand and the supply

side of the market, and, how in so doing, these tools and practices produced three ‘market shifts’: first, from no market to an experimental stage, then to a take-off stage, and finally to a consolidative stage.

Our analysis offers a threefold contribution. First, we contribute to the organizational studies of markets (Ahrne et al., 2015) by showing how multiple tool-based practices combine in complementary ways to trigger market shifts. Second, our results clarify how engineering practices sustain the embedding of ‘concerns’ within markets (Geiger et al., 2014). Third, we contribute to the literature on management consultants (McKenna & Kipping, 2012) by specifying how consultants’ tool-based practices bridge market sites and thus ‘vascularize’ markets (Callon, 2017, p. 407).

### **The role of tools and organizations in agencing market**

Studies in marketing (Araujo, Kjellberg & Spencer, 2008; Cochoy et al., 2016) and accounting (Poon, 2009) that explore Callon’s (1998) performativity program have highlighted the importance of material entities and managerial technologies in market making. This research provides a useful vocabulary to explain how tools are involved in the concrete ‘doing of markets’. In particular, Cochoy et al. (2016) propose shifting our focus from ‘market agencements’ – the various human and non-human entities that ‘pragmatically enact economic calculations and shape consumer behavior’ (Cochoy et al., 2016, p. 5) – to the ‘*agencing* of markets’ (Cochoy et al., 2016, p. 6). ‘Market agencing’ focuses on ‘how practices contribute to the “building” of markets’ (Cochoy et al., 2016, p. 4). Recent studies have shown the value of this concept to analyzing how markets are made and clarified how narratives and objects are involved in such practices (Stigzelius, 2018). For instance, Geiger and Finch (2016) have shown that actors from the pharmaceutical industry “attempt to defend, draw attention to, distract from, condemn, or implicate others in certain market practices” (p. 72) through public narratives, thereby shaping the market agencements.

Despite these promising studies about agencing the demand side of the market, little is known about how tools are involved in agencing the supply side of the market or about how the organizations that produce and use these tools produce broader effects on the market. And yet, early studies of the role of tools in market making show that such effects can be decisive (MacKenzie & Millo, 2003). For instance, Poon's (2009) historical study has shown how credit scoring tools became repurposed as distributed and collective market devices, enabling the rise of subprime mortgage finance. However, such studies focus on a single tool, and the question of how multiple tools interact to create broader 'market shifts' remains untouched.

In sum, prior research helps us understand how market agencing is performed locally and recognizes the importance of tools in such practices. Callon (2017) goes further to suggest that local modes of agencing might explain the trajectory of markets, but little work yet exists on the collective impact of these tool-based practices on market shifts.

One way to address this challenge is to adopt a more radically 'bottom-up view' of market making with a focus on the many independent agencies that operate within it (Calvignac & Cochoy, 2016) in order to understand the conditions under which 'market agencements' emerge from local practices of agencing (Cochoy et al., 2016) and, reciprocally, how such practices build upon pre-dating agencements. Practice-based studies of markets suggest that the practices of organizational actors help shape broader market dynamics (Jarzabkowski et al., 2015). For instance, Jarzabkowski and Bednarek's (2018) study of the reinsurance market has shown how daily, mundane competitive practices both within and between organizations enact forms of micro-competitions that shape the market's overall competitive dynamics. Practice scholars interested in such 'market-relevant' organizational practices have also called for studying the role of 'tools-in-use' (Dameron, Lê, & LeBaron, 2015; Jarzabkowski & Kaplan, 2015). To further analyze the links between tool-



based practices, local market agencing, and market shifts, we focus on a specific category of ‘market professionals’ – namely, management consultants.

### **The dual role of management consultants in market making**

Although there is a vast literature dedicated to management consultants (Sturdy, Clark, Fincham & Handley, 2009), we focus here on two characteristics of consultants: *their vested interest in the construction of markets* and *their role as tool users and designers*.

#### *Management consultants as ‘market builders’*

Management consultants play a central role in the commodification of knowledge and ideas (O’Mahoney, Heusinkveld, & Wright, 2013). Even though there is a long-lasting tension between functional and critical approaches to consultants (Werr & Styhre, 2002), the literature as a whole clearly highlights ‘the visible hand’ of consultants in the construction of markets. On the one hand, functionalist studies have thoroughly documented the numerous ‘tricks of the trade’ used by consultants to sell their wares (e.g., Nadler, 2005). On the other hand, critically inclined scholars have unpacked the ‘impression management’ techniques used by consultants and gurus to influence their clients (e.g., Fincham & Clark, 2002). Yet, even the latter of these findings confirm consultants’ capacity to create, identify, and successfully exploit business opportunities – whether these opportunities are based on actual or illusory business problems.

Actor-network inspired studies of consultants have moved beyond this dichotomous view of consultants as either ‘business geniuses’ or ‘charlatans’ to document the processes by which consultants ‘translate’ new ideas and knowledge into locally ‘sellable’ services (Bourgoin, 2015; Sturdy et al., 2009). Following such an approach, consultants can be understood as ‘market builders’ continuously constructing new business opportunities. As such, they can contribute to market agencing on both the demand and the supply side of the market, notably through the use and design of tools.

### *Management consultants as ‘tools users and tool designers’*

Historical analyses of consultancies point to the ‘engineering roots’ of consultants’ activities and show that this profession is anchored in the Taylorist movement of the early 1900s (Wright & Kipping, 2012). Pioneering consultants such as Charles Bedaux or Frank and Lillian Gilbreth established their business practice thanks to rational methods of analyzing ‘time and motion’ (Wright & Kipping, 2012). They relied heavily on dedicated tools, such as the stopwatch, the famous ‘points Bedaux’, or Frank Gilbreth’s ‘therblig’. Several major consulting firms thereafter would establish their markets thanks to designing tools – for example, the Boston Consulting Group with its famous ‘BCG matrix’.

Despite the prominence of tools in the history and practice of consulting, relatively few articles have studied consultants as ‘tool engineers’ or ‘tool users’. And yet, tools are engaged not only in strategy making (Jarzabkowski & Kaplan, 2015) but also in market making (Cabantous, Gond & Johnson-Cramer, 2010). Consider, for example, the popular Blue Ocean Strategy, which uses tools to design new market spaces (Kim & Mauborgne, 2005).

Some recent studies have started to address this gap. Bourgoin and Muniesa’s (2016) autoethnographic analysis of the multiple iterations involved in the building of a ‘rock-solid slide’ presentation for ‘selling’ a consultancy mission suggests that toolmaking is involved in market agencing. This study calls for further investigations of the ‘backstage’ activities of consultants, as practices involved in the design and preparation of tools may play a key role in agencing of the demand side of the market (Bourgoin & Harvey, 2018; Kaplan, 2011). Focusing on how multiple consultants design and mobilize tools in practice can help us understand how tools are engaged in market agencing and support market shifts. We therefore explore the case of management consultants to address the research questions that follow: *How do market actors design and mobilize tools in practice for the purpose of*

*agencing markets? How does the collective mobilization of such tool-based practices influence market shifts?*

## **Methods and data**

### *Research design and case sampling*

To address our research questions, we focused specifically on the market for CSR consultancy products and services in the Canadian province of Quebec. This case can be regarded as ‘typical’ (Yin, 2009), and four criteria specifically justified this choice. First, as this market is relatively young, the leading figures of the market were still accessible for research (Brès & Gond, 2014), and it was strategic for actors still searching to establish their legitimacy to articulate how their practices and tools contribute to ‘make CSR happen’. Second, we expected intensive tool design and use given the relative newness of the CSR concept. Third, due to its cultural, linguistic, economic, and legal uniqueness in North America, Quebec has a well-delineated CSR market, offering close to in vitro observation conditions and accordingly, opportunities for in-depth qualitative analysis of agencing practices, as it is small enough to be documented in detail.

### *Data collection*

We focused our data collection on CSR consultants in Quebec and their tools. Our study combines archival data with interviews (detailed in Appendix 1).

*Archival data.* We systematically collected versions of the tools described by consultants in our interviews. To document the broader perspectives on CSR tools and market shifts in Quebec, we developed an encompassing list of media covering CSR management through our knowledge of the field and interviews. Firstly, we added CSR-specific media (e.g., Ethiquette, Novae, and the ‘Network for Sustainable Business’) to this list. Secondly, the two most-read newspapers in Quebec (*La Presse*, *Le Devoir*) and the main provincial business newspaper (*Les Affaires*) were also included to capture interactions between market

agencements and market contexts over time. Lastly, we added the governmental websites of three agencies that provide overviews of the CSR industry, through summaries of tools and initiatives or assessments of the adoption of CSR in Quebec. A total of 15 significant media sources were identified (detailed in Appendix 1). Our list was cross-checked with authoritative sources such as governmental agencies or media dedicated to CSR.

We systematically searched these 15 media sources for all articles related to CSR tools, consultants, and the CSR market in Quebec. This yielded hundreds of pages of material. We reduced this corpus into two manageable sets of documents: the first set consisted of 202 documents relevant to gauge the importance of the CSR market at different points in time or to understand the key events in the development of this market; the second set consisted of 206 tool-related documents that describe the tools in use on the market in their development, purpose, or adoption by organizations.

*Interviews.* We purposely sampled interviewees from three relevant categories of consultancies (Yin, 2009). These were unanimously regarded by interviewees as very distinct clusters: the ‘Big Four’ (e.g. Deloitte); the ‘specialists’ (e.g. SMEs specialized in life cycle assessment); and non-profit organizations, hereafter ‘NPOs’ (e.g. NGOs offering consultancy services to private organizations). We conducted a total of 30 interviews with CSR consultants: for each category, we conducted two initial exploratory interviews followed by six interviews. We also conducted three more interviews with public officials operating in this market to triangulate emerging findings as well as three follow-up interviews (one with a NPO, two with Big four consultants) to confirm our insights. Interviews were designed to move from broad questions regarding the CSR market to specific queries about consultants’ practices in relation to the tools they mentioned during the interview. We asked consultants to show us their tools whenever possible.

*Data analysis*

Because little is known about consultants' activities in producing tools to develop business opportunities, we adopted the 'analytical induction' method (Gioia, Corley & Hamilton, 2013), which is suitable for analyzing practices (Jarzabkowski et al., 2013).

*Identifying market categories of CSR tools.* During the first stage of data analysis, we focused on the CSR tools developed or used by consultants. We retained tools that were mentioned by consultants and that had been materialized in at least one physical device (e.g. an Excel grid for CSR diagnostic tools). Despite their diversity, these tools could be grouped into broader categories, mentioned by our different data sources, which were based on the tools' 'manifest' functions (Merton, 1968). We confirmed these categories of tools through triangulation with consultants' websites, media sources, practitioner guides developed by IEPF (Energy and the Environment Institute for Francophone countries) and the non-profit *Comité 21*. Table 1 provides an overview of these categories, which are related to various management areas, such as CSR reporting or the implementation of CSR strategy.

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INSERT TABLE 1 ABOUT HERE  
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*Identifying consultants' tool-based practices and their role in market agencing.* The second stage of analysis aimed to highlight consultants' activities in relation to these tools. We worked iteratively between archival data, our interview transcripts, and the literatures on market construction, practice, and management tools. Data segments that reference tools were systematically coded with the broad aim of understanding how consultants design and use tools for market agencing (or, from their viewpoint, for developing business opportunities). Through a first round of 'open coding' (Strauss & Corbin, 1998), we identified segments referring to tool-related activities and noted how they connect tools with market construction, as illustrated in the citation below.

ISO 26000 is a monumental work, but when we take that 100-page document and we want it to find its way into a company, there's a great deal of educating that has to be done... When we give training on sustainable development to workers, there's an

enormous amount of work that goes into making it accessible to the lay person.  
(Interview C23, Big Four)<sup>ii</sup>

This citation was extracted for the corpus because it refers to ISO 26000, one of the identified tools in the ‘PDCA’ market category (Table 1). The segment was coded as ‘market making activity’ because it indicates how a tool is used to develop a business opportunity: C23 explained that ISO 26000 is an authoritative CSR reference, even a ‘monument’, but that it is too complex to be directly assimilated by organizational actors. He therefore must intervene through forms of agencing.

Through ‘constant comparison’ (Charmaz, 2006) between our emerging categories, the literature, archival data, and interviews, we realized that these segments could be grouped into six broader categories of *tool-based practices* that capture consultants’ agencing of either the demand or supply side of the market. These six practices can be grouped into two analytically separate subsets. First *engineering practices* (including *maturing*, *tailoring*, and *farming*) consist of adapting or scrutinizing the social and material environment of the market to enable the design and production of tools. These practices are mainly involved in agencing the supply side of the market (see Table 2). A second set of practices, *commodifying practices* (including *scripting*, *teasing*, and *plugging*), points towards the more straightforward mobilization of CSR tools to create business opportunities and are described in Table 2. For instance, in the above citation, C23 presents ISO 26000 as a norm that can be used to organize training sessions for employees – which we label a *commodification* practice. More specifically, ISO 26000 is referred to as an authoritative source that prescribes what sustainability means for an organization – or what we term a *scripting* practice. The analysis of how these six tool-based practices contribute to agencing the demand and the supply side of the market provided answers to our first research question.

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INSERT TABLE 2, 3 AND 4 ABOUT HERE  
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*From tool-based practices of agencing to market shifts.* To understand how the tool-based practices of consultants created market shifts – and hence address our second research question – we looked at the association between of tools, consultants, and tool-based practices. Using Nvivo, we reanalyzed the coded segments to link tools-based practices to tools and consultants. We identified relatively homogeneous ‘clusters’ of consultants, practices, and tools that appeared in the market at different times (see Table 3). We validated these clusters through secondary data. These clusters were stable over several years and therefore could be considered as specific *market agencements*.

Returning to our interviews and secondary data while combining ‘narrative strategy’ and ‘temporal bracketing’ (Langley, 1999), we analyzed how the market shifted from one agencement to the other, to track major changes in the process of market development. Paying further attention to these shifts allowed us to understand the collective effect of tool-based practices in (re)agencing the demand and/or supply side of the market. We were able to understand how these reorganizations prepared for and permitted the shifts from one agencement to the next and how these shifts contributed to establish a CSR market. Table 4 provides a chronology of these shifts of market agencements.

### **Mobilizing tool-based practices, agencing and shifting a CSR consultancy market**

Before 1987, the CSR market did not really exist as such, although some consultants offered environmental services. A series of international events popularized the notion of sustainable development (SD), setting the stage for the emergence of a CSR consultancy market. The 1987 Brundtland Commission report brought worldwide media attention to sustainability and made it a top priority on the international political agenda. Shortly thereafter, the 1991 Business Charter for SD was created by the International Chamber of Commerce. Then, in 1992, United Nations called for businesses to proactively take on SD at the Rio Summit, establishing the foundation for what would become CSR practices.

*Shift to an experimental stage (1987–97): Commodifying social and environmental concerns*

The consultants who pioneered the construction of what would become the CSR consultancy market introduced themselves as ‘activists’ or ‘reformers’ rather than ‘business’ actors. Most of them had academic or activist careers rather than a background in business. These pioneers had good connections to academia and civil society and five to ten years of work experience. There were only a handful of enthusiasts at the time: ‘there were maybe a dozen people who were willing to experiment with what SD means in practice’ (Interview C14, NPO).

In the 1990s, CSR tools were almost non-existent. No dedicated methodologies were available to implement CSR programs, SD, or corporate citizenship initiatives in business organizations. According to our interviewees, the only available tools were ‘official texts’ from international governance bodies such as the Brundtland Report and ‘Agenda 21’ – the UN’s non-binding, voluntary SD action plan developed at the 1992 Earth Summit in Rio.

*Agencing demand through scripting.* Although these texts provided general principles on SD and signaled growing societal interest in CSR, they were not specific to businesses and fell short of defining any managerial requirements. Though basic, these CSR tools nevertheless provided a socially legitimate starting point to develop and structure consultancy offers, and these tools thus created a first set of material ‘affordances’ (Jarzabkowski & Kaplan, 2015). These first consultants operating through NPOs saw themselves as on a mission. They drew on these tools through ‘*scripting practices*’, i.e. *they used these tools as authoritative ‘reference frames’ to define or prescribe CSR requirements.*

We’re constantly developing [our tools] as we progress on our mandates, but I would say that we still have ‘stem cells’... These are the international documents, the GRI documents, that we’ve been able to develop in a general way and that will be used as, how would I put it, starting documents. (Interview C17, NPO)

All our interviewees were found to market tools that incorporate requirements and indicators from key international and local reference documents. The development of scripting practices started in the mid-1990s, when the government and municipalities of



Quebec sought to promote sustainability by developing dedicated projects. Consultants called upon the principles of Agenda 21 to develop a set of indicators to assess the sustainability of these projects. These early tools were referred to as ‘regional’ rather than ‘CSR’ diagnostic tools and encompassed macro-demographic indicators related to regional development; they were meant to evaluate the social and environmental impacts of regional and urban projects. Gradually, NPOs used the increased awareness surrounding Agenda 21 to develop additional indicators focused on organizations rather than regions, and the indicators were re-structured around key business activities (e.g. ‘responsible supply’ and ‘stakeholder management’). Through further rounds of scripting practices, the successive generations of international reference documents were used to refine CSR requirements for organizations and the corresponding tools.

Such scripting practices helped shape NPOs’ mandates on the demand side. In a context where business actors were pressured to contribute to SD, available norms, standards, and international conventions and declarations could be used as ‘scripts’ (Akrich, 1992); NPOs used these scripts to specify what ‘society’ required of specific organizations, the boundaries of CSR management, or how to prioritize CSR issues. Through scripting practices, CSR consultants created specific market categories of services and products corresponding to distinct CSR tools (see also Table 1), thereby shaping the demand side of the market. Media publications corroborate the emergence of future market labels for categories of CSR tools in this first wave of market and tool development: ‘Diagnostic Tools’ (*Le Devoir* 04/05/96), ‘Life Cycle Analysis’ (*Les Affaires* 14/08/99), ‘Sustainable Reporting’ (*Les Affaires* 26/02/94), and ‘Environmental Accounting’ (*La Presse* 25/09/92). In 1998, in a province-wide poll of SMEs (*La Presse* 28/04/98), 18% of respondents declared that they had adopted some form of external reporting, 50% declared they had adopted some form of responsible procurement, and 50% claimed to have adopted eco-efficiency practices. As a whole, this

survey highlights Quebec SMEs' acceptance of the tool-based market categories developed by pioneer CSR consultants.

*Agencing supply through maturing.* Consultants' practices also focused on the supply side of the market. Table 3 illustrates the relative prevalence of maturing practices at this experimental stage. *Maturing practices* correspond to *the design of tools that address specific social or environmental issues before a need for this tool has been expressed*. Designed with no immediate commercial purpose in mind, early maturing practices were oriented towards normative objectives. NPOs were indeed eager to engage in time-consuming and costly tool design without guarantee of commercial success; these NPOs originated mainly from academia, government, labor unions, or civil society.

Through maturing practices, NPO consultants managed to channel 'non-market' resources (e.g. research or provincial funding) to the production of CSR tools. In 1991, an NPO consultant (C17) convinced the government to launch a large-scale SD experiment in the Saguenay–Lac Saint-Jean region through which over 100 local CSR integration projects were launched (C23). This pioneer consultant managed to attract funds from provincial, federal, and municipal governments – and later, private companies – to establish a dedicated academic laboratory in collaboration with several NGOs to develop tools for the region. This life-size 'in vivo experiment' (Muniesa & Callon, 2007, p. 178) first produced diagnostic, implementation, and reporting tools for governmental agencies to be used in regional governance and, to a lesser extent, for evaluating companies' applications for public subsidies. In 1997, a group of NPOs realized the importance of focusing on organizational needs. They reoriented the purpose of this existing laboratory and raised CAD 390,000 from the provincial government and CAD 55,000 from local actors – mostly municipalities – to finance a 'CSR performance indicators' project with the objective of producing CSR tools to support organizational decision-making.

As a whole, maturing practices sustained the supply side of the CSR market; they enabled the production of numerous CSR tools by attracting funding from governments, academia, labor unions, NGOs, and even religious organizations. Maturing practices led to the creation of academic research centers, specific NGOs, and business coalitions that focused on developing tools to help manage CSR issues (e.g., ‘human rights issues’ through new tools for ‘responsible procurement’). In so doing, these practices constituted the first production sites of CSR tools in this emerging market.

The development of market production capacity during this period is reflected in the striking proliferation of tools (Table 3). In 1996, the first Montréal ‘EcoSommet’ (‘Eco-summit’) event was organized to take stock of sustainability progress. It was attended by more than 800 persons, including many leading figures in the business community. At this event, the results of a major study of the province’s CSR and sustainability tools were announced; it chronicled more than 500 successful CSR projects and tools. Quebec’s business newspaper, *Les Affaires*, declared that ‘this was just the tip of the iceberg of future success’ (25/05/96).

*How modes of agencing explained the shift to an experimental stage.* Maturing practices sustained the production of tools and thus nurtured the supply side of the CSR market; scripting practices shaped the demand side by supporting the creation of tool-based product categories. This two-fold agencing process shaped the market in ways that turned social and environmental issues into business concerns, provoking the shift to an experimental stage of market development. A tipping point in the commodification of social environmental issues was signaled through the transformations of the Quebec Employers’ Council: the creation of an environmental division the Quebec Business Council on the Environment (CPEQ) in 1992, the council participated in the EcoSommet via its environmental division in 1996, and began to promote professional training workshops for CPEQ’s CSR tools.

*Shift to a take-off stage (1997–2006): Segmenting to expand the market*

Although *scripting* and *maturing* practices provided legitimacy to CSR, the tools created through these practices remained focused on broad social and environmental goals and were perceived to be costly, stringent, and disconnected from business needs. For example, early promoters of LCA describe the first versions of this tool as ‘too complex’ to be easily sold to managers: ‘They looked at us as if we were aliens at the beginning, when we were giving lectures to our clientele’ (Interview C9, Specialist).

With the increased public awareness of sustainability, a new breed of entrepreneurs identified business opportunities related to CSR issues and tools. This second generation of specialist consultants were mainly from the business community. Our eight ‘specialist’ interviewees had all completed an undergraduate degree in business administration and had more than five years of experience in the private sector. Although they introduced themselves as ‘entrepreneurs with values’, these interviewees all sought to build profitable business models around CSR issues.

*Agencing demand through teasing.* Specialists turned the cumbersome sophistication of the CSR tools inherited from the prior stage of market development into a commercial advantage through *teasing* practices that consist in *showcasing tools to attract the interest of prospective users*. Teasing practices frequently recall prestigious corporations’ successful use of CSR tools. Consultants heavily relied on those ‘business cases’ for CSR tools: showing that these tools provide businesses with benefits and ultimately improve financial performance. Capitalizing on the legacy of the experimental stage, these entrepreneurial consultants insisted that certain tools carried the pedigree of the prestigious scientific communities they were linked to. Some of these tools were even endorsed by authoritative international organizations such as the UN.

Teasing practices were also deployed through several events and prizes showcasing CSR tools. The first purely professional CSR-oriented event we identified, was the 2004 ‘Forum Mont Tremblant,’ which showcased communication related to CSR tools about ‘stakeholder management’ and ‘reporting.’ Through the creation and launch of multiple awards and prizes, teasing practices also operated as a form ‘advertising’ – or ‘adverteasing’ (Cochoy, 2015) – that enhanced the commercial appeal of (supplied) CSR tools within the business community (demand). Although no business prizes were awarded to CSR tools in Quebec before 2001, business initiatives related to CSR tools had won at least ten major business and sector-specific awards by 2005. These awards included the *Grand Prix d’Excellence*, the highest distinction granted by the powerful *Ordre des ingénieurs du Québec* (Association of Professional Engineers of Quebec). One of our interviewees summarized it as follows:

Well, first we create a communication channel that allows us to add value to the actions before doing them. It’s a bit like that... Because our stakeholders also ask for it, and also – here, in North America, it’s the rankings, the cost... (Interview C1, Big Four)

Through media attention, teasing practices contributed to shift the business perception of CSR product categories from normatively prescribed to desirable. Teasing increased demand for and desirability of CSR Mainstream business recognition was hence accompanied by an increase in specialized ‘for profit’ consultancies, which outnumbered NPOs in 2005.

*Agencing supply through tailoring.* This upsurge in private specialist consultancy firms also transformed the supply side of the market. With their business background, specialists had both the credibility and the discursive resources to engage in *tailoring* practices that *bridged existing tools and prospective users and/or clients*. Tailoring was an economic necessity for specialists’ economic survival since the tools inherited from the experimental stage were issue-specific rather than business-focused and could not get the same traction with corporations as they had with governmental agencies. To extend the potential of CSR tools, specialists aligned their tools with clients’ needs and desires:

Unfortunately, too often in the case of sustainable development we tend to consider too many dimensions, and issues are not always very clear. So we could not reach procurement professionals, without having done a lot of data analysis to offer dedicated tools (...) At the ECPAR [literally: the *Quebec Forum for responsible purchasing*] (...) our is to work at the level of the business function and at the industry level. (Interview C11, Specialist)

Tailoring practices supported new production sites for CSR tools that involved private firms – as both funding providers and co-designers of tools – rather than governmental agencies. The first of these sites to emerge in 1999 was the *Conseil Québécois des Évènements Écoresponsable* (CQEER). The CQEER focused on the production of CSR tools for event managers. A telling example of tailoring practices, which had a sizeable impact on the supply-side of the CSR market, is the active shaping of the provincial CSR standard, BNQ 21000. In 2003, a group of specialist consultants began lobbying the provincial government to create a toolbox of all available CSR tools. In 2005, these consultants secured government backing, and the BNQ project was launched. A group of 20 specialist consultants (including C7, C10, and C12) was tasked with developing this official toolbox. Gathering together academics, governmental organizations, and about 40 business organizations, this project benefited from CAD 5 million in funding to tailor tools for 50 industry-specific projects.

BNQ 21000 illustrates how tailoring practices adjusted the mode of supply-demand agencing by shaping the supply side of the market. In contrast to the proliferation of tools observed at the experimental stage, this mode of agencing led to the creation of fewer—yet more ‘profession-specific’—CSR tools (see Table 3, Specialists).

By enabling the emergence of tool-based ‘communities of practices’, tailoring practices also created distinct segments of client-users for specific tools. This trend is visible in how the business media’s CSR-related publications then focused on ‘categories of professionals’ (e.g. marketing managers, procurement experts) rather than categories of environmental and social issues, as they had at the experimental stage. In 2007, the founder of Novae claimed

that the organization ‘now focused on the individual, in his or her professional hat, so decision-makers, shareholders, marketing people, NGO professionals...’ (*Les Affaires*, 12/05/07). Created in 2006, Novea is currently the most important professional CSR news source in Quebec.

*How modes of agencing explain the shift to a take-off stage.* Through tailoring practices, specialist consultants capitalized on their knowledge of the business community to identify and bring together users and prospective clients with similar needs, orienting the supply-side of the market towards profession specific tools; through teasing practices, CSR tools increased the commercial appeal of the preexisting market categories, and stimulated users’ emotional investment in profession-specific CSR tools. Together the tailoring and teasing practices adopted by specialist consultants enabled new modes of agencing that contributed to expand the market for CSR through the creation of specific market segments, and in so doing, provoked a shift to a take-off stage.

The year 2006 was pivotal for this shift of market agencing. The *Caisse de Dépôt et Placement du Québec* (Quebec Deposit and Investment Fund)—the largest pension fund in Canada—became a signatory of the United Nations-backed Principles for Responsible Investment (PRI). Along with other leading Quebecois investors, the *Caisse* started to push their investee companies to adopt CSR practices and tools (see: *Le Devoir*, 28/04/06). The CSR tools carefully developed by consultants permeated the regulative and financial infrastructures in the province. Quebec’s SD Act (Bill 118 or ‘LQDD,’ *Loi Québécoise sur le Développement Durable*) passed in 2006 required 142 governmental organizations and their suppliers to adopt strategic sustainability indicators. Yet for business actors, the SD Act was merely a ‘grand statement’ likely to remain ‘wishful thinking’ (*Le Devoir* 03/10/07) in the absence of proper operationalization. The toolbox BNQ 21000 developed by CSR consultants (incl. C17, C15) was subsequently showcased by the government as the operational guide to

‘help Quebec businesses take the principles of the SD Act into account’.<sup>iii</sup>

*Shift to a consolidative agencement (2006–14): Providing credibility to the market*

This legal and material consolidation of the infrastructure of the CSR consultancy market sent an important signal and attracted new players. The market grew dramatically between 2006 and 2014 (Table 4), a growth in large part due to the entrance of the Big Four consultants. Their late involvement was a sign of market maturity for our informants:

I remember that it was when [the head of the CSR practice at a Big Four consultancy] arrived on the scene and opened a practice that I said that the market’s really taken off. (Interview C8, Specialist)

Indeed, the year before the SD Act was passed, at least three of the ‘Big Four’ companies began developing CSR services: Ernst & Young, Deloitte Touche Tohmatsu, and PricewaterhouseCoopers. They were soon followed by Quebec’s accounting industry champion, Raymond Chabot Grant Thornton. All our interviewees from Big Four firms could draw legitimacy either from solid work experience—all had at least ten years of experience and held a leadership position at their organization—or a degree from a prestigious academic institution or sometimes both. In addition, all Big Four interviewees had work experience outside the province; four of them were hired from abroad to develop the CSR consultancy practice in Quebec. When asked about the Big Four firms’ motives for entering the CSR consultancy market, interviewees from all types of consultancies explained this decision in economic terms. They all believed that the business model of Big Four firms could be extended to capture this emerging market:

We’ll use a lens and approach and an implementation plan, which are those of [name of the consultancy], which is a real business. So we’re not in with the unicorns and rainbows... The senior managers at the company are super talented, especially mine. She sells, because sometimes there’s opportunities to have this [CSR] perspective in business, to see the possible opportunities. (Interview C5, Big Four)

*Agencing demand through plugging. Plugging consists in redeploying or recasting tools from other areas to address CSR issues.* To transform the consumption of CSR tools by



corporations, Big Four consulting firms ‘industrialized’ the CSR consultancy process by *plugging* their mainstream auditing tools and methodologies into their clients’ organizations. It is difficult to understate the Big Four consultants’ faith in their audit instruments. Audit methods were spontaneously mentioned by all but one of the six consultants interviewed from Big Four consultancies; all were confident about their capacity to accurately audit extra-financial information. Their audit instruments offered new affordances: they could be used like ‘hammers’ to provide credibility to the full range of firms’ CSR activities.

CSR issues were hardwired to existing management control and reporting systems through *plugging* practices. In so doing, these practices extended the reach of CSR tools to the whole organization. First, CSR auditing tools were now provided by accountants – a ‘bourgeoisie’ vested with ‘prestige’ (Interview C1, Big Four). Second, CSR audit and PDCA tools could easily be incorporated in the firms’ control system and accounting infrastructure, expanding the informational flows and routines already established in client organizations to CSR issues and tools. As explained by an interviewee from a Big Four consultancy, CSR auditing tools can then be seen as part of the organizational ‘plumbing’: they contribute to an ‘organization’s manifold’ (Interview C4, Big Four). As a result, CSR consultancy services and products became a ‘taken-for-granted’ need for organizations. Relying on plugging practices, Big Four firms could routinize the consumption of CSR in organizations.

Several market-level trends confirm the routinization of CSR tools in this consolidative stage. In 2013, nine of the top ten employers in Quebec published an annual CSR report that followed the GRI Guidelines, which reflect the good integration of CSR tools into their business’ systems and routines. In parallel, answering requests due to the widespread adoption of CSR, the Quebec Federation of Chambers of Commerce (2009) and the Quebec Business Council on the Environment (2010) published guidelines on how to implement CSR in organizations.

*Agencing supply through farming.* As a result of the process of market segmenting inherited from the prior period, the CSR tools on the consultancy market and the corresponding communities of practices offered a fragmented picture in 2006. Although this second generation of CSR tools was positively regarded by many professional communities, these tools remained narrowly focused on specific professional needs and practices. Accordingly, the global value of CSR initiatives for a given organization was difficult to establish for broader categories of clients (e.g. managers, investors). Their sophistication was also a deterrent for SMEs. In addition, most CSR tools were developed through a combination of private and public funding, which meant that clients were rarely supporting the full cost of CSR tools or consulting services (e.g. the subsidization of BNQ 21000).

Big Four firms drastically re-agenced the supply for CSR tools and services through *farming practices*, i.e. *designing tools that extend identified and predefined market needs* (see Table 3). First, thanks to the visibility and market credibility of these consultancies, new clients turned especially, but not exclusively, to the Big Four when seeking to secure compliance with the new SD Act. Second, as Big Four firms' services are relatively expensive compared to those of NPO and specialist consultancy firms, *farming practices* allowed the Big Four to 'scale-up' their value in offering CSR services and to evaluate the value of CSR for their client organizations. They created a range of CSR products: some relatively low-end, standardized, and oriented towards audit and evaluation, and others more advanced, client-specific, and expensive.

So they [executives from firms that have implemented CSR] will also be obligated to have them audited... That's why they come to firms like us. But, well, our goal is clearly to develop the... consulting side... because the department head has a background in consulting, not auditing. (Interview C3, Big Four)

As the result of farming, we witnessed a proliferation of evaluation-oriented tools in this period. These tools took the form of provincial certifiable standards (e.g. BNQ 97000-253 on green events and BNQ 9700-800, commonly referred to as 'Healthy Enterprise'), industry

standards (e.g. ‘PAR3’ for the golf industry), and local translations of international standards for reporting, auditing, and verification (e.g. ISO 14064-3). The corporate appropriation of these new tools enabled CSR rankings to be developed at the provincial level, the most encompassing of which was the 2009 ‘*Les meilleurs entreprises citoyenne du Québec*’ (The best corporate citizens in Quebec). Published by *Les Affaires*, this ranking highlighted the 20 most responsible firms in Quebec based on extra-financial data. Similar rankings have been published annually ever since. They presume the existence of relatively commensurable practices of CSR reporting and auditing across the biggest corporations in the province.

*How modes of agencing explain the shift to a consolidative stage.* Big Four consultants helped secure and expand business opportunities for the whole spectrum of consultancy firms, nurturing the multiple forms of agencing from the ‘experimental’ and ‘take-off’ stages of market development described above. *Plugging* enabled a re-agencing of the demand side of the market by embedding further CSR initiatives within clients’ daily business activities and material infrastructures. *Farming* practices re-agenced the supply-side of the market towards tools that standardize, evaluate and compare CSR initiatives across organizations. Together, these practices established CSR consultancy as a ‘credible’ market, nurturing what our interviewees saw as ‘mainstream CSR business practice’. During the period, the two first representative polls reveal how CSR-activity increased and became significant between 2009-2012. Jobs in CSR increased by 27% reaching 150,000 workers according to Jobboom, a private firm specialized on recruitment. A province-wide poll ordered to the leading provincial poll firm showed that between 2010 and 2013 the number of Quebecois firms which had adopted a PDCA management system for CSR raised from 13,5% to 22%.

### **Discussion and implications: Revisiting how consultants and their tools shape markets**

We found that tool-based practices enabled the agencing of the supply and demand side of the market, which explained market shifts. Scripting and maturing permitted early

experiments leading to the first forms of environmental and social commodification, and explained a shift to an ‘experimental stage’; next, teasing and tailoring accompanied the design of more focused consultancy tools and helped produce market segments, provoking a shift to a ‘take-off stage’; and finally, plugging and farming provided the market with credibility, creating a shift to a ‘consolidative stage’ (see Figure 1). Our study contributes to a richer understanding of how consultants’ tool-based practices produce market shifts, embed concerns within markets, and vascularize markets.

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INSERT FIGURE 1 ABOUT HERE  
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### *Explaining market shifts*

Our first contribution is to the organizational studies of markets (Ahrne et al., 2015; Jarzabkowski & Bednarek, 2018), as we provide an account of how market building relies on distinct sets of ‘tool-based practices’ and show how these practices combine to produce ‘market shifts’ that influence the market’s trajectory. Though consistent with prior studies that have highlighted the role of market and marketing ‘professionals’ in agencing (Araujo et al., 2008; Cochoy & Dubuisson-Quellier, 2000), our analysis specifies the role of tool engineering in agencing the supply side of the market and highlights how tool-based practices aggregate to reconfigure and expand a market.

Our results extend prior analyses that have focused mainly on the demand side of the market, either by specifying the role of ‘material scripts’ (Darr & Pinch, 2013) that enhanced a perceived ‘obligation’ on the part of the buyer or by showing the importance of investing in material devices, in the context of consultancy missions (Bourgoin & Muniesa, 2016). In contrast, we found that agencing did not solely act on the demand side of the market; it also reconfigured the supply side through the production and adjustment of new tools through maturing, tailoring, and/or farming practices. On the supply side, consultants continuously engineer new tools that nurture and support the formation of new market agencements.

In addition, our results move beyond demonstrations that the ‘performances’ of market actors are ‘equipped’ by tools (Bourgoin & Harvey, 2018; Darr & Pinch, 2013), as we found such performances to also be enabled by the prior presence of tools in the marketplace. Tools and tool-based practices formed distinct market agencements that did the following successively: (a) allowed consultants and their clients to approach CSR as a business issue (and see the economic potential of social and environmental issues); (b) enabled the design of specific market segments that aligned consultants’ interests with those of specific professionals; and (c) allowed mainstream market actors to see CSR as an operational and taken-for-granted business practice.

In so doing, tool-based practices produced shifts in the market trajectory. Here, our results move beyond analyses of agencing as local and situated accomplishments (Cochoy et al., 2016; Stigzelius, 2018) to explain how tool-based practices interact to support broader ‘endogenous’ market shifts. We found that distinct sets of tool-based practices combined to enable early market experiments, permit subsequent market segmentation, and finally provide the market with overall credibility. Depending on the state of market agencement, some of these practices, when promoted by specific categories of actors, can contribute to produce broader ‘market shifts’ and hence influence the ‘trajectory of markets’ (Callon, 2017). While some practices (e.g. awarding prizes) consolidate and stabilize a given agencement by giving prominence to some tools immediately, other practices produce less visible yet long-lasting effects that contribute to building a multi-segmented market.

#### *Embedding concerns within markets*

By focusing on how tool-based practices explain shifts in market development and the role of tools in this process, our results also show how practices nurture a material infrastructure that durably embeds social and environmental concerns in market mechanisms. In so doing, our analysis advances the study of ‘concerned markets’ (Cochoy, 2014; Geiger et al., 2014).

Our narrative reveals interesting complementarities between distinct categories of consultants in engineering tools. Social and environmental ‘concerns’ were progressively aligned to a variety of actors’ ‘interests’ as the various tools accrued. NPOs experimented with the development of pioneering tools and drew the interest of public organizations to CSR-related issues. Specialist consultancies packaged such tools into ‘sellable’ devices, such as user-friendly life-cycle analysis tools, attracting the interest of a growing number of ‘concerned’ corporate CSR professionals. Big Four consultants completed the alignment of CSR concerns with broader market interests through the development of standardized tools that could easily be plugged into existing corporate auditing routines.

Understanding Quebec’s CSR consultancy market is of special relevance to the analysis of concerned markets. Distinct categories of actors push for either ‘matters of concern’ (i.e., NPO consultants reduce the likelihood that sellable tools and services will be decried as the commodification of social and environmental issues) or ‘matters of interest’ (i.e., Big Four consultants’ presence on the market attests to the sound ‘business value’ of these concerns). The concomitant presence of multiple actors engineering different types of tools dynamically maintains the market’s core CSR concerns *and* market concerns, so that the market as a whole can progress. Our analysis suggests that a relatively virtuous form of competition exists on this market, as each category of consultants contributes to maintain the equilibrium between concerns and interests. Future research could investigate under what conditions virtuous competition can emerge and be maintained in different institutional settings.

#### *Vascularizing markets*

Our last contribution relates to the role played by consultants in market making, not only as ‘boundary negotiators’ extending the space for commodification (Brès & Gond, 2014), but also as entities ‘vascularizing’ (Callon, 2017) the market by bridging market sites through their tools and tool-based practices, and by circulating themselves across market sites.

Although Callon (2017) argues that vascularization is a useful metaphor to understand market making, this notion has not been theorized thus far. Our results can help theorize this insight by showing how consultants ‘vascularize’ the market as they circulate within and across market sites, and mobilize tool-based practices that create new channels that connect tools, actors, as well as market concerns and interests. In so doing, consultants, together with their tools, extend the CSR lifeblood to distant market sites, just as a vascular system enables blood vessels to maintain life in organic tissues by connecting their parts.

Our analysis first specifies that market vascularization operates thanks to different actors playing complementary roles within different sites (Ahrne et al., 2015). Each category of consultants contributed to vascularizing different sites by commodifying locally specific concerns. Despite their distinct business interests (Cochoy et al., 2016), the various types of consultancies all contributed, through their agencing work, to align locally concerns (e.g. future generations’ needs) and interests (e.g. the search for new business opportunities by auditors) that were previously distant. Although at one point in time, all categories of consultancies competed for mandates from the same corporate clients, they all benefited from the continuous flows of concerns and business opportunities created by each other’s agencing work. For instance, all types of organizations vascularized the market by generating resources: NPOs enabled market early stage development through non-market resources; specialists relied on their ability to obtain public subsidies to sustain market development; and the Big Four brought new channels of business opportunities that expanded the market.

Our results also show the material underpinnings of market vascularization by specifying how tool-based practices connect distinct market sites. Tool-based practices expand consultancies’ capabilities by bridging different market segments, and thus consolidate the market socio-material agencement. Tool-based practices also connect distant market sites. The fully developed ‘market vascular system’ allows concerns, interests, and business

opportunities to flow back and forth from peripheral non-market sites to the most mainstream parts of the market. Future studies of market development could focus on cases in which an even greater number of different types of organizations compete. They could also employ the conceptual apparatus of vascularization through complementary roles and sites connection to evaluate the contributions of each type of actor to market shifts, in order to further clarify how market vascularization sustains the continuity of market development with potential ongoing organizational competition.



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**Table 1. Categorization of corporate responsibility and sustainability tools**

Market categories of tools	Description and function	Illustrative examples from archival data and interviews
<b>Responsible communication</b>	Tools focused on the responsible management of organizational communication and messages	<i>Zero carbon ads, ‘bargaining solidarity’, corporate activism</i>
<b>Reporting</b>	Documents designed to present an organization’s CSR activities to external stakeholders	<i>Global Reporting Initiative (GRI), rankings like ‘Beyond Grey Pinstripes’, Carbon Disclosure Project</i>
<b>Life Cycle Analysis (LCA)</b>	Tools calculating the full environmental and/or social impacts of a product or service, from ‘cradle to cradle’	<i>Specialized software like ‘econometrica’, strategic LCAs, ISO14040</i>
<b>Plan Do Check Act (PDCA)</b>	Tools to design, implement, and/or monitor an organization’s CSR policy	<i>ISO14001, BNQ21000, Blue-Cycle CSR-SD</i>
<b>Auditing</b>	Tools assessing and quantifying the environmental and social impacts of business activities and associated risks	<i>AA10000AS, ISO14064, ISAE3000</i>
<b>Facilitating</b>	Tools to help employees think about and discuss the implications of social or environmental issues	<i>Appreciative inquiry, Consensus-based meetings, , tetrahedron method (SD Act)</i>
<b>Financing</b>	Tools for assessing the return on investment for CSR and/or SD initiatives	<i>IFC Valuation Tool, SD Investment Fund’s (FIDD)-LCA evaluation of extra-financial performance (‘FIDD-ACVS’)</i>
<b>Stakeholder identification and management</b>	Tools for identifying, understanding, and managing stakeholders’ CSR expectations	<i>LAP2 Tool Box, STK maps, CPEQ’s ‘Good neighbors guide’</i>
<b>Sustainable event</b>	Devices for organizing ‘sustainable events’	<i>BNQ97000, HR sustainable event, ISO20121</i>
<b>Responsible procurement</b>	Techniques and norms for managing CSR and SD issues throughout the supply chain	<i>Software like ACESIA, supplier evaluation grids, E-TASC</i>
<b>Diagnostic tools</b>	Tools assessing an organization’s CSR requirements	<i>Agenda21, Organizational Diagnostic CQDD V1, V2, V3, SADC Self-diagnostic tool, Diagnostic Diversity HR</i>
<b>Eco-efficiency</b>	Tools for optimizing the use of resources	<i>Impact studies, industrial ecology, carbon management systems</i>
<b>Awareness raising</b>	Tools for raising awareness about social and/or environmental issues in organizations	<i>International texts (e.g. Brundtland report, UN Global Compact), andragogy, ‘Leadership thoughts’</i>

**Table 2. Tool-based practices: Descriptions and supporting evidence**

	Practice	Definition	Illustrative quotes from our data
TOOL-ENGINEERING PRACTICES	<b>MATURING</b>	Designing tools that address specific social and environmental issues before the market need for these tools is expressed	<p>‘Agencies like ours [Big Four consulting firm] are in a strong enough financial position to say, “okay, we’ll invest”... We’ve chosen to invest in life cycle assessment because it’s a gap that we’ve felt for some time that ‘second-generation’ clients, if you will, had come to. So we were all for developing more specialized tools for our clients’. (C2, Big Four)</p> <p><i>Diachronic analysis of an NPO organization’s three diagnostic tools (2000, 2004, 2007):</i> ‘this series of tools shows a “maturation” of CSR indicators from demographic indicators (e.g. ‘population health’, ‘population empowerment’ 2000) to organizational indicators (‘waste consumption’, ‘stakeholder management’ 2004, 2007)’. (Observation on tools, PDCA)</p>
	<b>TAILORING</b>	Bridging existing tools with prospective users and/or client organizations	<p><i>Use of well-accepted standards to develop new consultancy tools tailored to the cultural context:</i> ‘... we started from SD 21000 – anyways, you see this in the standard at the beginning – but then they [the producers of SD 21000] authorized us to take SD 21000 and to give it a “Quebecois spin” while integrating the work in progress in SD 21000’. (C15, NPO)</p> <p>‘It’s really interesting with municipalities. That’s really where we work with citizens to make their plan. We make community plans, in fact... We work a little bit with elected officials, etc. You know, like the City. So, after we create committees... [interviewee struggles to find the right term], multi-party SD committees. And then we go work with citizens’. (C7, Specialist)</p>
	<b>FARMING</b>	Designing tools that extend identified pre-existing market needs	<p><i>Interest of providing LCA in a ‘CSR offer’:</i> ‘Well, a company who has already done the managerial loop of diagnosis, action plan, implementation, trend chart/scoreboard, ongoing verification, SD reporting. Once they’ve done it two or three times and they want to go further and move towards more specialized tools’. (C1, Big Four)</p> <p><i>Analysis of BNQ 9700-253, the provincial standard for sustainable events:</i> ‘BNQ 9700 is developed in June 2010 at the instigation of NPO consultants (C27) as demand grows from SMEs. BNQ 9700-253 distinguishes five levels of certification based on five levels of client achievement in this area’. (Observation on tools, sustainable events)</p>
TOOLS-COMMODIFICATION PRACTICES	<b>SCRIPTING</b>	Using tools as authoritative ‘reference frames’ to define and prescribe CSR requirements	<p>Use of provincial CSR standards: ‘And what’s interesting here is that [BNQ 21000] allows us, with this self-assessment chart, to describe the level of learning or maturity of our organization, of our representative. And that, that’s becoming crucial in our procedures in that we finally realize that we have to adapt our tools to their level of maturity. Too often, in fact, we come to the table with tools or objectives that are too advanced, too developed, because they’re not that mature yet’. (C12, Specialist)</p> <p>‘Well, in fact, in the frame of reference that we chose, we looked at ISO 26000, the GRI, and then we made categories, our own categories, and we identified the pertinent elements within each of those categories. When we do an SD procedure for a client, we make sure that we cover all of those points, whether that’s safety levels at work or hiring employees, that sort of thing. So, we have our big boxes and then the challenges that we look at inside each one’. (C2, Big Four)</p>
	<b>TEASING</b>	Showcasing tools to attract the interest of prospective users	<p>‘So we get started, because industry is not there, right? My team here developed a tool for the IFC, the International Finance Corporation, which is called the Financial Evaluation Planning Tool for SD. It’s rather sophisticated. Businesses aren’t necessarily there yet, and it’s a model that applies more to big projects’. (C2 Big Four)</p> <p><i>Description of the Life Cycle Perception (LCP) game, a tool presented to gained internal support for LCA:</i> ‘The LCP business game is making sustainability fun and accessible at Nestlé! It was the perfect way to develop strong internal understanding and create engagement for our LCA and environmental footprint display projects’. (Observation on tools, LCA)</p>
	<b>PLUGGING</b>	Redeploying or recasting tools from other areas to address CSR issues	<p><i>C12 mentions a complete offer for CSR facilitation:</i> ‘But there’s nothing revolutionary about [facilitation tools] either, except maybe the content of that training. But otherwise it’s all training tools, whether that’s workshops, for example, brainstorming, games, videos, things like that. They’re all tools that have already been used in other contexts’. (C12, specialist)</p> <p><i>Extract from the description of a humanitarian aid tool on a Big Four consultancy’s website:</i> ‘Our work as accountants is clearly abstract in comparison to the work of humanitarian aid organizations. However, we knew we had something important to contribute to their disaster relief efforts: a knowledge of internal controls that could help them keep their houses in order, even during an emergency. Without good internal controls, NGOs may not be as effective as they could be in saving and rebuilding lives’. (Observation on website, Big Four)</p>

**Table 3. Market agencements: Clusters of actors, tools, and tool-based practices at each stage\***

Interviewee, type of organization, start date of CSR consultancy				Main tools mentioned in the interview	Tool-engineering practices mentioned in the interview (n)			Tool-commodification practices mentioned in the interview (n)		
					Maturing	Tailoring	Farming	Teasing	Plugging	Scripting
1 <sup>st</sup> market agencement	C18	NPO	1989	Audit, awareness raising	14	5	13	4	5	2
	C16	NPO	1991	Diagnostic, eco-efficiency, LCA, audit	18	4	3	12	6	9
	C26	NPO	1991	Diagnostic, eco-efficiency, LCA, audit	16	10	0	6	0	17
	C27	NPO	1999	Sustainable event, awareness raising, resp. comm.	11	6	3	2	0	4
	C14	NPO	2001	PDCA, LCA, eco-efficiency, diagnostic	6	5	2	7	8	11
	C17	NPO	2002	Reporting, PDCA, responsible procurement	5	5	4	3	2	12
	C15	NPO	2002	PDCA, reporting, STK	14	17	6	3	3	5
	C13	NPO	2006	PDCA, regional governance	6	19	5	2	7	8
				<b>% Practices</b>	<b>46%</b>	<b>36%</b>	<b>18%</b>	<b>28%</b>	<b>22%</b>	<b>49%</b>
2 <sup>nd</sup> market agencement	C9	Specialists	2001	LCA	10	5	1	9	10	10
	C10	Specialists	2003	PDCA, STK, facilitation, formation	10	8	5	4	6	5
	C7	Specialists	2003	PDCA	9	30	13	18	7	9
	C24	Specialists	2004	Responsible communication	4	10	2	5	0	5
	C25	Specialists	2004	Responsible communication	3	7	1	6	0	4
	C8	Specialists	2005	PDCA, sustainable events	6	3	0	1	0	3
	C11	Specialists	2007	Responsible procurement	11	13	2	6	1	6
	C12	Specialists	2007	LCA	25	7	2	9	18	16
				<b>% Practices</b>	<b>41%</b>	<b>44%</b>	<b>14%</b>	<b>37%</b>	<b>26%</b>	<b>37%</b>
3 <sup>rd</sup> market agencement	C2	Big Four	2006	Auditing, LCA, PDCA	2	0	6	4	11	3
	C6	Big Four	2006	Auditing, LCA, PDCA	2	2	12	12	27	12
	C3	Big Four	2006	Auditing, LCA, PDCA	2	0	2	4	8	12
	C4	Big Four	2006	Auditing, PDCA, reporting, facilitation,	8	2	2	5	10	6
	C5	Big Four	2006	Auditing, finance	6	0	3	12	5	3
	C22	Big Four	2006	Auditing, PDCA, reporting	0	4	0	2	5	5
	C23	Big Four	2006	Auditing, LCA, PDCA	3	3	0	3	14	5
	C1	Big Four	2006	LCA, PDCA, reporting	7	2	12	9	6	12
				<b>% Practices</b>	<b>37%</b>	<b>16%</b>	<b>46%</b>	<b>26%</b>	<b>44%</b>	<b>29%</b>

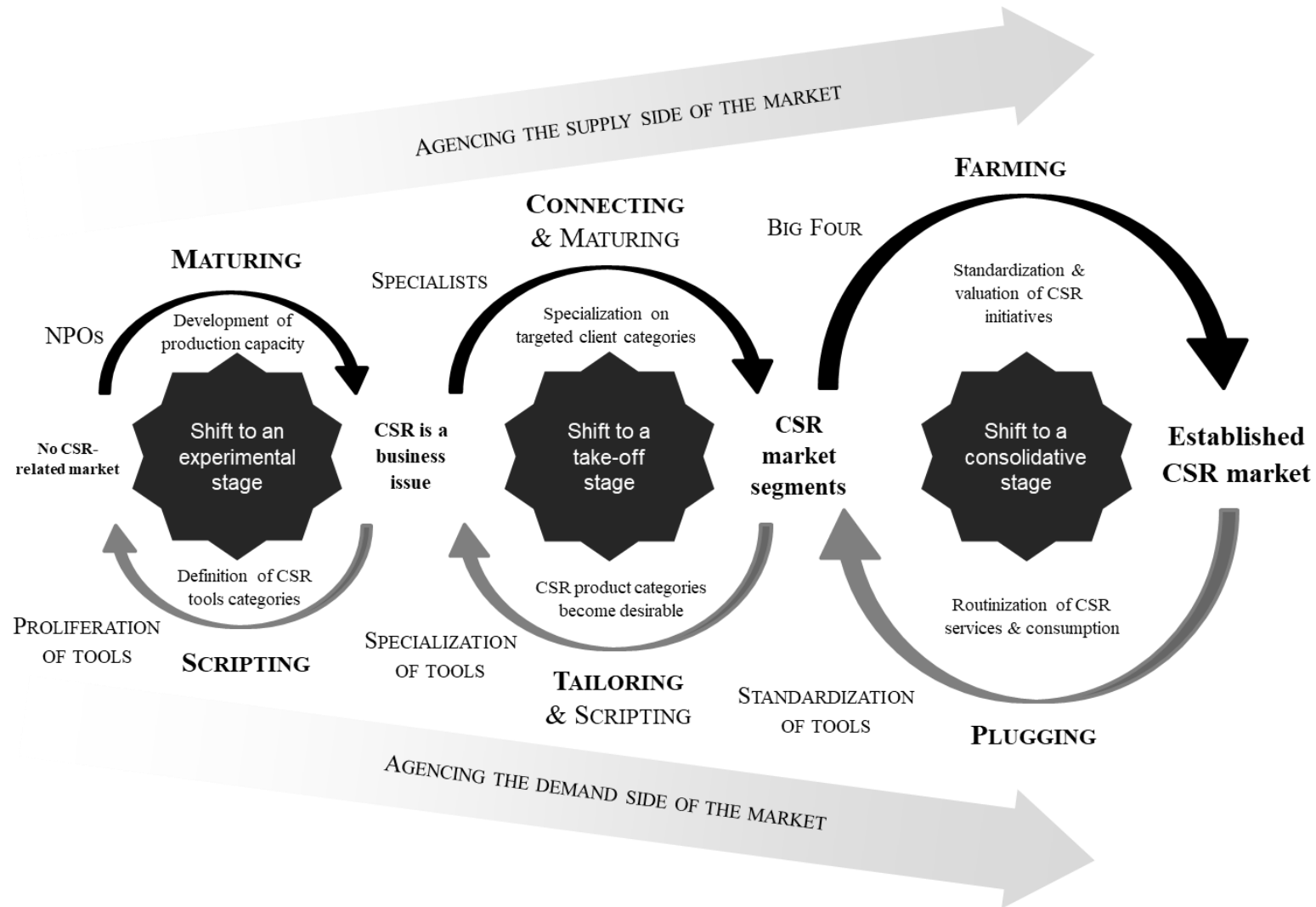
\* Our narrative presentation of practices focused on most prevalent practices at each period (dark grey and bolded boxes).

**Table 4. Chronology and key stages of the CSR consultancy market in Quebec**

Market shift (period of occurrence)	Shift to an 'Experimental stage' (1987–1997)	Shift to a 'Take-off stage' (1997–2006)	Shift to a 'Consolidative stage' (2006–2014)
<b>Description of the shift</b>	Through an accumulation of experiments on SD tools, NPO consultants develop SD products and product categories, turning CSR into a business issue.	Connecting SD tools and with specific clients, 'specialist' consultants link product categories to client segments, creating CSR market segments.	Big four consultants channel and integrate emerging market segments into mainstream business systems and routines, establishing CSR as a credible market.
<b>Lead actors</b> Number of actors*	<b>NPOs</b> In 1987: 5 NPOs; 1 For-profit.	<b>Specialists</b> In 1997: 11 NPOs; 7 For-profit.	<b>Big Four</b> In 2006: 25 NPOs; 69 For-profits.
<b>Agencing the demand-side</b> <i>Key empirical evidence</i>	<b>Definition of CSR tools categories</b> <ul style="list-style-type: none"> <li>• Future market labels for 6 market categories of CSR tools first appear in media: LCA (1987), Reporting (1996), Financing (1995), Ecoefficiency (1996), Regional governance (1990), Education (1990).</li> <li>• 1998: Nation-wide poll shows growing awareness in the business community regarding newly created CSR tool categories.</li> </ul>	<b>CSR product categories become desirable</b> <ul style="list-style-type: none"> <li>• 2004: 'Forum Mont Tremblant', 1<sup>st</sup> conference showcasing CSR best practices.</li> <li>• Increase in the demand for and desirability of CSR: 1<sup>st</sup> commercial service offer for mainstream organizations by a non-profit organization (CQDD, Quebec Center for SD) in 1997. For-profit consultants outnumbered NPOs by 2005.</li> </ul>	<b>Routinization of CSR services &amp; consumption</b> <ul style="list-style-type: none"> <li>• 2013: Nine of the top ten employers in the province publish a CSR report following international GRI Guidelines.</li> <li>• Main business organizations (Quebec Federation of Chambers of Commerce in 2009 and the Quebec Employers' Council in 2010) promote guide for CSR management.</li> </ul>
<b>Agencing the supply-side</b> <i>Key empirical evidence</i>	<b>Development of production capacity</b> <ul style="list-style-type: none"> <li>• 1990: Saguenay–Lac Saint-Jean 'sustainable region' created: 1<sup>st</sup> real-life experiment to create specific CSR tools.</li> <li>1996: 'Écosommet', in an effort to take stock of CSR tools more than 500 projects are documented</li> </ul>	<b>Specialization on targeted client categories</b> <ul style="list-style-type: none"> <li>• 1999: initial development of the Quebec council for sustainable events (<i>Conseil Québécois des événements écoresponsable</i>) which aim at producing CSR tools for specific professionals (event managers).</li> <li>2005: Decision to develop BNQ 21000, a mega-project to legitimize and organize a CSR toolbox for industry-specific clients.</li> </ul>	<b>Standardization &amp; valuation of CSR initiatives</b> <ul style="list-style-type: none"> <li>• 2009: <i>Les Affaires</i> uses extra-financial reporting data in Quebec to publish a provincial ranking of corporate citizens.</li> <li>2010: creation of BNQ97000, first provincial certification and evaluation of CSR business practices.</li> </ul>
<b>Main outcomes of the shift</b> <i>Tipping point events</i>	<b>CSR has become a business issue</b> <ul style="list-style-type: none"> <li>• 1992: Creation of an environmental division (CPEQ) in the Quebec Business Council</li> <li>• 1996: 600 business persons involved in the 'Écosommet' co-organized by Quebec Employers' Council.</li> </ul>	<b>CSR market segments have appeared</b> <ul style="list-style-type: none"> <li>• 2006: Quebec Deposit and Investment Fund, the largest pension fund in Canada endorses the Principles for Responsible Investment.</li> <li>• 2006: CSR tools developed by consultants defines the content of the Quebec SD Act for business actors.</li> </ul>	<b>CSR is regarded as an established market</b> <ul style="list-style-type: none"> <li>• 2010-2012: +27% of CSR-related jobs (150,000 jobs).</li> <li>• 2010-2013: Number of Quebec firms that have adopted of PDCA management tool for SD raised from 13,5 to 22%.</li> </ul>

\* Source for numbers of actors: *Novae Guides on SD*.

**Figure 1. Agencing markets through tool-based practices: A framework**





## Appendix 1. Summary of data sources

INTERVIEWS					
Code	Type	Seniority	Title	Number of interviews	Length
C1	Big Four	Middle	Senior consultant	2	02:23:00
C2	Big Four	High	Partner	1	00:59:00
C3	Big Four	Middle	Consultant	1	01:37:00
C4	Big Four	High	Senior manager	1	01:23:00
C5	Big Four	Middle	Consultant	1	02:06:00
C6	Big Four	Middle	Senior consultant	2	01:48:00
C7	Specialist	Middle	Consultant	2	02:28:00
C8	Specialist	High	CEO	1	01:03:00
C9	Specialist	High	CEO	1	00:59:00
C10	Specialist	High	CEO	1	01:00:00
C11	Specialist	High	Owner	1	00:55:00
C12	Specialist	High	CEO	1	02:15:00
C13	NPO	Middle	Manager	2	02:18:00
C14	NPO	Middle	Coordinator	1	02:01:00
C15	NPO	High	Director	1	01:00:00
C16	NPO	High	Director	1	01:27:00
C17	NPO	Middle	Consultant	1	01:58:00
C18	NPO	Low	Coordinator	1	01:19:00
C19	Government	High	Retired	1	02:01:00
C20	Government	Middle	Officer	1	00:55:00
C21	Government	Middle	Officer	1	01:09:00
C22	Big Four	High	Leader	1	01:02:00
C23	Big Four	High	Partner	1	01:03:00
C24	Specialist	High	Owner	1	01:54:00
C25	Specialist	High	Owner	1	01:18:00
C26	NPO	High	Director	1	01:19:00
C27	NPO	High	Director	1	00:39:00
Total primary data				30	40h19mn
ARCHIVAL DATA					NUMBER OF DOCUMENTS
15 significant media sources	Main provincial newspapers: <i>Le Devoir, La Presse</i> Mainstream business press: <i>Les Affaires</i> Specialized CSR media: <i>Novae, Unisfera, NBS, AproDD, OCR, Éthipédia, Éthiquette, Observatoire de l'environnement et du développement durable</i> Government websites: <i>MDEPP, MDEIE, Environment Canada</i>				202
CSR TOOLS					
Publicly available	Audit, communications, environmental assessments, green events, finance, green supply chain, human resources, PDA (diagnostics), STK management, regional management				206
Provided by interviewees	Change management, communications, green events, finance, PDA (diagnostics), regional management				20
Total tools					226
Total secondary data					428

## Endnotes

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<sup>i</sup> In this paper, our definition of ‘tools’ is consistent with Chiapello and Gilbert’s (2013) approach to ‘management tools’. According to Chiapello and Gilbert, management tools are a delineated set of (tangible) organizational objects that have specific stable characteristics and an apparent structure. They embed (intangible) dimensions related to learned regularities that make them operate as ‘invisible technologies’ (Berry, 1983). Accordingly, tools are distinct from practices, even though they may be part of actors’ practices (Jarzabkowski & Kaplan, 2015). We refer to ‘tool-based practices’ when analyzing actors’ practices that rely on tools. According to our definition, ‘calculative devices’ (Callon 1998) or ‘calculative tools’ are a specific type of tool that involves modes of commensuration and evaluation.

<sup>ii</sup> The number in bracket refers to interviewees listed in Appendix 1.

<sup>iii</sup> <http://www.bnq21000.qc.ca/approche-bnq-21000/en-bref/origines/>